

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

**COMMISSIONER OF INTERNAL
REVENUE,**

Petitioner,

-versus-

CTA EB NO. 2390
(CTA Case No. 8735)

Present:

**DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, and
MODESTO-SAN PEDRO, JJ.**

**ASIA UNITED LEASING & FINANCE
CORPORATION,**

Respondent.

Promulgated:

JAN 26 2021

x -----

[Signature] 3:52pm.

RESOLUTION

For the Court's resolution is a Petition for Review, filed on 4 January 2021.

Before filing the instant Petition, petitioner filed his "Motion for Extension of Time to File Petition for Review" ("Motion") on 14 December 2020. The Court, in a Minute Resolution dated 16 December 2020, granted said Motion, *subject to the condition that the Motion is filed on time.*

However, the records of the case docketed as CTA Case No. 8735 and petitioner's own recounting of dates in the instant Petition show that petitioner received the assailed Resolution, dated 23 November 2020, on even date. Petitioner thus had fifteen (15) days from 23 November 2020, or until 8 December 2020, within which to file either his Petition for Review or a Motion for Extension of Time to File Petition for Review. As petitioner filed his Motion on 14 December 2020, the same is filed out of time and is thus deemed **DENIED**. With petitioner's Motion denied, the instant Petition is also filed out of time.

WHEREFORE, the instant Petition for Review is hereby **DISMISSED** for being filed out of time.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice